IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 29TH JUNE 2007 / 8TH ASHADHA 1929

WP(C).No. 19882 of 2007(P)

PETITIONER:

NADUKKARA AGRO PROCESSING COMPANY LTD.,
AVOLY, MUVATTUPUZHA.
(REPRESENTED BY THE MANAGING DIRECTOR,
K.SASIKUMAR)

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMARAN

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER(KGST),
MUVATTUPUZHA.

2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
MUVATTUPUZHA.

3. DEPUTY COMMISSIONER(APPEALS),
ERNAKULAM.

4. STATE OF KERALA, REPRESENTED BY
SECRETARY TO GOVERNMENT(TAXES DEPARTMENT),
THIRUVANANTHAPURAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 19882 OF 2007

Dated this the 29th day of June, 2007

JUDGMENT

Since petitioner has filed appeals and since assessments are ex-parte and having regard to the fact that petitioner is a joint sector company with government participation, there will be direction to the third respondent to take up the appeals filed against sales tax assessment for 2001-02 out of turn and dispose of the same within six weeks from the date of production of a copy of this judgment by the petitioner. If remand is to be made for fresh assessment after verifying books of accounts, then the appellate authority shall do it at the first posting date itself. There will be direction to respondents to withhold recovery proceedings for recovery of balance tax for two months from now and recovery thereafter will be based on orders in appeals.

W.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR)
Judge